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APPLICATION NUMBER	FILING OR 371(C) DATE	FIRST NAMED APPLICANT	ATTY. DOCKET NO./TITLE
10/567,514	08/14/2006	Kiyoshi Nishiyama	8840/96472 (P0737US)

CONFIRMATION NO. 8971**IMPROPER CPOA LETTER**

OC0000000027665596

24628
WELSH & KATZ, LTD
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NOTICE REGARDING POWER OF ATTORNEY

This is in response to the Power of Attorney filed 12/31/2007. The Power of Attorney in this application is not accepted for the reason(s) listed below:

- The Power of Attorney is from an assignee and the Certificate required by 37 CFR 3.73(b) has not been received.

/gbien-aime/

Office of Initial Patent Examination (571) 272-4000 or 1-800-PTO-9199